OYO STATE OF NIGERIA

OYO STATE INTERNAL REVENUE SERVICE

P.M.B. 5147, STATE SECRETARIAT, IBADAN
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Further correspondence on this matter should be addressed to the Chairman, Board of Internal Revenue, quoting

Our Ref. No: BIR/DIT/VOL.1/242

24th December, 2024.

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DATE: 24-12-24
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CIRCULAR LETTER

Deputy Governor,
The Right Honourable Speaker,
Chief Judge,
Chief of Staff,
Secretary to the state Government,
Head of Service,
Deputy Chief of Staff,
Honourable Commissioners,
Chairmen of Commission and Boards,
Permanent Secretaries,
Heads of Extra Ministerial Departments,
General Managers/Executive Secretaries

IMPLEMENTATION OF TAX TABLES COMPUTED FOR THE NEW SALARY STRUCTURES FOR CIVIL / PUBLIC SERVANTS IN THE STATE WITH EFFECT FROM JANUARY, 2025.

The above subject matter refers.

I wish to humbly forward the tax tables for the new salary structures gracious approved by His Excellency, Engr. Seyi Makinde FNSE, DSC, GSSRS for all the categories of workers in the Civil and Public Service in the State for implementation.

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for all the categories of workers in the Civil and Public Service in the State for implementation.

2. Kindly adopt its implementation in the Monthly PAYE deduction from the salaries of all the affected workers in conformity with extant Tax Law of Personal Income Tax Act, Cap P8 LFN, 2004, as amended.

3. Thank you Sir.

Olufemi Adebowale Awakan
Executive Chairman

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TAX COMPUTED FOR THE NEW SALARY STRUCTURES FOR CIVIL/ PUBLIC SERVANT IN THE STATE WITH EFFECT FROM JANUARY 2025

	MONTHLY SALARY	MONTHLY NHIS	MONTHLY TAX PAYABLE	NET PAY PER MONTH
	=N=	=N=	=N=	=N=
GL 01 STEP1	80,000.26	666.67	4,148.02	75,852.24
2	80,880.26	666.67	4,225.46	76,654.80
3	81,760.26	666.67	4,302.90	77,457.36
4	82,640.26	666.67	4,380.34	78,259.92
5	83,520.27	666.67	4,457.78	79,062.49
6	84,400.27	666.67	4,548.03	79,852.24
7	85,280.27	666.67	4,653.63	80,626.64
8	86,160.28	666.67	4,759.23	81,401.05
9	87,040.28	666.67	4,864.83	82,175.45
10	87,920.28	666.67	4,970.43	82,949.85
11	88,800.28	666.67	5,076.03	83,724.25
12	89,680.29	666.67	5,181.63	84,498.66
13	90,560.29	666.67	5,287.23	85,273.06
14	91,440.29	666.67	5,392.83	86,047.46
15	92,320.30	666.67	5,498.44	86,821.86
GL 02 STEP 1	80,936.08	666.67	4,289.04	76,647.04
2	81,826.38	666.67	4,367.39	77,458.99
3	82,716.68	666.67	4,445.73	78,270.95
4	83,606.98	666.67	4,532.84	79,074.14
5	84,497.28	666.67	4,639.67	79,857.61
6	85,387.58	666.67	4,746.51	80,641.07
7	86,277.88	666.67	4,853.35	81,424.53
8	87,168.18	666.67	4,960.18	82,208.00
9	88,058.49	666.67	5,067.02	82,991.47
10	88,948.79	666.67	5,173.85	83,774.94
11	89,839.09	666.67	5,280.69	84,558.40
12	90,729.39	666.67	5,387.53	85,341.86
13	91,619.69	666.67	5,494.36	86,125.33
14	92,509.99	666.67	5,601.20	86,908.79
15	93,400.29	666.67	5,708.03	87,692.26

DIRECTOR, INCOME TAX
OYO STATE INTERNAL REVENUE SERVICE

GL 03 STEP1	81,882.88	666.67	4,372.36	77,510.52
2	82,783.60	666.67	4,451.62	78,331.98
3	83,684.31	666.67	4,542.12	79,142.19
4	84,585.01	666.67	4,650.20	79,934.81
5	85,485.72	666.67	4,758.29	80,727.43
6	86,386.43	666.67	4,866.37	81,520.06
7	87,287.14	666.67	4,974.46	82,312.68
8	88,187.85	666.67	5,082.54	83,105.31
9	89,088.56	666.67	5,190.63	83,897.93
10	89,989.27	666.67	5,298.71	84,690.56
11	90,889.98	666.67	5,406.80	85,483.18
12	91,790.69	666.67	5,514.88	86,275.81
13	92,691.40	666.67	5,622.97	87,068.43
14	93,592.11	666.67	5,731.05	87,861.06
15	94,492.82	666.67	5,839.14	88,653.68
GL 04 STEP 1	82,840.91	666.67	4,456.67	78,384.24
2	83,752.16	666.67	4,550.26	79,201.90
3	84,663.41	666.67	4,659.61	80,003.80
4	85,574.66	666.67	4,768.96	80,805.70
5	86,485.91	666.67	4,878.31	81,607.60
6	87,397.16	666.67	4,987.66	82,409.50
7	88,308.41	666.67	5,097.01	83,211.40
8	89,219.66	666.67	5,206.36	84,013.30
9	90,130.91	666.67	5,315.71	84,815.20
10	91,042.16	666.67	5,425.06	85,617.10
11	91,953.41	666.67	5,534.41	86,419.00
12	92,864.66	666.67	5,643.76	87,220.90
13	93,775.91	666.67	5,753.11	88,022.80
14	94,687.16	666.67	5,862.46	88,824.70
15	95,598.40	666.67	5,971.81	89,626.59

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L 05 STEP 1	83,810.46	666.67	4,557.26	79,253.20
2	84,732.38	666.67	4,667.89	80,064.49
3	85,654.29	666.67	4,778.51	80,875.78
4	86,576.20	666.67	4,889.14	81,687.06
5	87,498.11	666.67	4,999.77	82,498.34
6	88,420.03	666.67	5,110.40	83,309.63
7	89,341.94	666.67	5,221.03	84,120.91
8	90,263.85	666.67	5,331.66	84,932.19
9	91,185.76	666.67	5,442.29	85,743.47
10	92,107.68	666.67	5,552.92	86,554.76
11	93,029.59	666.67	5,663.55	87,366.04
12	93,951.50	666.67	5,774.18	88,177.32
13	94,873.41	666.67	5,884.81	88,988.60
14	95,795.33	666.67	5,995.44	89,799.89
15	96,717.24	666.67	6,106.07	90,611.17
GL 06 STEP 1	85,067.30	666.67	4,708.08	80,359.22
2	86,003.05	666.67	4,820.37	81,182.68
3	86,938.78	666.67	4,932.65	82,006.13
4	87,874.52	666.67	5,044.94	82,829.58
5	88,810.26	666.67	5,157.23	83,653.03
6	89,746.00	666.67	5,269.52	84,476.48
7	90,681.74	666.67	5,381.81	85,299.93
8	91,617.48	666.67	5,494.10	86,123.38
9	92,553.22	666.67	5,606.39	86,946.83
10	93,488.96	666.67	5,718.68	87,770.28
11	94,424.70	666.67	5,830.96	88,593.74
12	95,360.44	666.67	5,943.25	89,417.19
13	96,296.18	666.67	6,055.54	90,240.64
14	97,231.92	666.67	6,167.83	91,064.09
15	98,167.66	666.67	6,280.12	91,887.54

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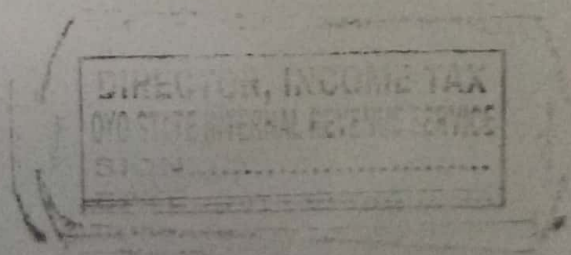
07 STEP 1	105,583.19	666.67	7,169.98	98,413.21
2	106,744.61	666.67	7,309.35	99,435.26
3	107,906.02	666.67	7,448.72	100,457.30
4	109,067.43	666.67	7,588.09	101,479.34
5	110,228.85	666.67	7,727.46	102,501.39
6	111,390.26	666.67	7,866.83	103,523.43
7	112,551.57	666.67	8,006.19	104,545.38
8	113,713.09	666.67	8,145.57	105,567.52
9	114,874.50	666.67	8,284.94	106,589.56
10	116,035.91	666.67	8,424.31	107,611.60
11	117,157.32	666.67	8,558.88	108,598.44
12	118,358.74	666.67	8,703.05	109,655.69
13	119,520.15	666.67	8,842.42	110,677.73
14	120,681.56	666.67	8,981.79	111,699.77
15	121,842.97	666.67	9,121.16	112,721.81
GL 08 STEP 1	114,309.18	666.67	8,217.10	106,092.08
2	115,621.58	666.67	8,374.59	107,246.99
3	116,933.98	666.67	8,532.08	108,401.90
4	118,246.39	666.67	8,689.57	109,556.82
5	119,558.79	666.67	8,847.05	110,711.74
6	120,871.20	666.67	9,004.54	111,866.66
7	122,183.61	666.67	9,162.03	113,021.58
8	123,496.01	666.67	9,319.52	114,176.49
9	124,808.42	666.67	9,477.01	115,331.41
10	126,120.82	666.67	9,634.50	116,486.32
11	127,433.23	666.67	9,791.99	117,641.24
12	128,745.63	666.67	9,949.48	118,796.15
13	130,058.04	666.67	10,106.96	119,951.08
14	131,370.45	666.67	10,264.45	121,106.00
15	132,682.85	666.67	10,421.94	122,260.91



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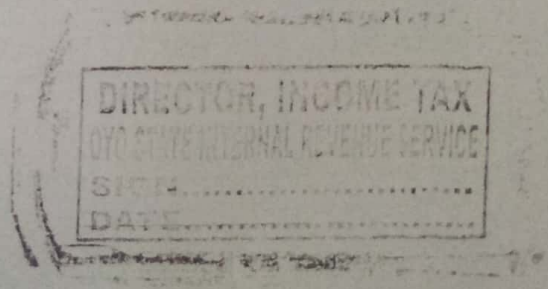
GL 09 STEP 1	126,239.89	666.67	9,648.79	116,591.10
2	127,683.53	666.67	9,822.02	117,861.51
3	129,127.17	666.67	9,995.26	119,131.91
4	130,570.82	666.67	10,168.50	120,402.32
5	132,014.46	666.67	10,341.74	121,672.72
6	133,458.10	666.67	10,514.97	122,943.13
7	134,901.75	666.67	10,688.21	124,213.54
8	136,345.39	666.67	10,891.17	125,454.22
9	137,789.03	666.67	11,110.60	126,678.43
10	139,232.68	666.67	11,330.03	127,902.65
11	140,676.32	666.67	11,549.47	129,126.85
12	142,119.97	666.67	11,768.90	130,351.07
13	143,563.61	666.67	11,988.34	131,575.27
14	145,007.25	666.67	12,207.77	132,799.48
15	146,450.90	666.67	12,427.20	134,023.70
GL 10 STEP 1	135,676.32	666.67	10,789.47	124,886.85
2	137,278.76	666.67	11,033.04	126,245.72
3	138,881.20	666.67	11,276.61	127,604.59
4	140,483.65	666.67	11,520.18	128,963.47
5	142,086.09	666.67	11,763.75	130,322.34
6	143,688.53	666.67	12,007.32	131,681.21
7	145,290.97	666.67	12,250.89	133,040.08
8	146,893.42	666.67	12,494.47	134,398.95
9	148,495.86	666.67	12,738.04	135,757.82
10	150,098.30	666.67	12,981.61	137,116.69
11	151,700.74	666.67	13,225.18	138,475.56
12	153,303.19	666.67	13,468.75	139,834.44
13	154,905.63	666.67	13,712.32	141,193.31
14	156,508.07	666.67	13,955.89	142,552.18
15	158,110.51	666.67	14,199.46	143,911.05



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12 STEP 1	155,527.69	666.67	13,806.88	141,720.81
2	157,406.74	666.67	14,092.49	143,314.25
3	159,285.79	666.67	14,378.11	144,907.68
4	161,164.85	666.67	14,663.72	146,501.13
5	163,043.90	666.67	14,949.34	148,094.56
6	164,922.96	666.67	15,234.96	149,688.00
7	166,802.01	666.67	15,520.57	151,281.44
8	168,681.07	666.67	15,806.19	152,874.88
9	170,560.12	666.67	16,091.80	154,468.32
10	172,439.18	666.67	16,377.42	156,061.76
11	174,318.23	666.67	16,663.04	157,655.19
GL 13 STEP 1	157,631.90	1,125.00	14,126.72	143,505.18
2	159,695.85	1,125.00	14,440.44	145,255.41
3	161,759.80	1,125.00	14,754.16	147,005.64
4	163,823.75	1,125.00	15,067.88	148,755.87
5	165,887.71	1,125.00	15,381.60	150,506.11
6	167,951.66	1,125.00	15,695.32	152,256.34
7	170,015.61	1,125.00	16,009.04	154,006.57
8	172,079.56	1,125.00	16,322.76	155,756.80
9	174,143.52	1,125.00	16,636.48	157,507.04
10	176,207.47	1,125.00	16,950.20	159,257.27
11	178,271.42	1,125.00	17,263.92	161,007.50
GL 14 STEP 1	163,260.09	1,125.00	14,982.20	148,277.89
2	163,385.95	1,125.00	15,001.33	148,384.62
3	167,511.81	1,125.00	15,628.46	151,883.35
4	169,637.67	1,125.00	15,951.59	153,686.08
5	171,763.52	1,125.00	16,274.72	155,488.80
6	173,889.38	1,125.00	16,597.85	157,291.53
7	176,015.24	1,125.00	16,920.98	159,094.26
8	178,141.10	1,125.00	17,244.11	160,896.99
9	180,266.95	1,125.00	17,567.24	162,699.71
10	182,392.81	1,125.00	17,890.37	164,502.44
11	184,518.67	1,125.00	18,213.50	166,305.17

DIRECTOR, INCOME TAX
OYO STATE INTERNAL REVENUE SERVICE

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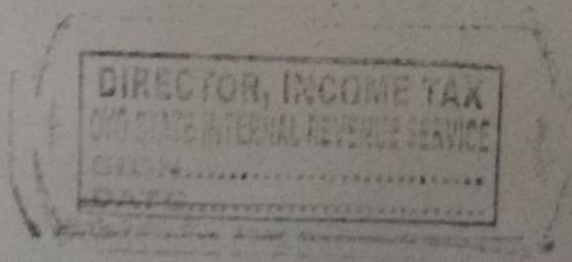
15 STEP 1	265,397.67	1,125.00	31,753.48	233,644.19
2	267,844.04	1,125.00	32,164.47	235,679.57
3	270,290.41	1,125.00	32,575.46	237,714.95
4	272,736.79	1,125.00	32,986.45	239,750.34
5	275,183.16	1,125.00	33,397.44	241,785.72
6	277,629.51	1,125.00	33,808.42	243,821.09
7	280,075.91	1,125.00	34,219.42	245,856.49
8	282,522.28	1,125.00	34,630.41	247,891.87
9	284,968.65	1,125.00	35,041.40	249,927.25
GL 16 STEP 1	365,996.78	1,125.00	48,938.05	317,058.73
2	369,054.74	1,125.00	49,525.18	319,529.56
3	372,112.70	1,125.00	50,112.31	322,000.39
4	375,170.66	1,125.00	50,699.43	324,471.23
5	378,228.62	1,125.00	51,286.56	326,942.06
6	381,286.58	1,125.00	51,873.69	329,412.89
7	384,344.55	1,125.00	52,460.82	331,883.73
8	387,402.51	1,125.00	53,047.95	334,354.56
9	390,460.47	1,125.00	53,635.08	336,825.39
GL 17 STEP 1	370,696.25	1,125.00	49,840.35	320,855.90
2	374,212.91	1,125.00	50,515.55	323,697.36
3	377,729.57	1,125.00	51,190.74	326,538.83
4	381,246.23	1,125.00	51,865.94	329,380.29
5	384,762.89	1,125.00	52,541.14	332,221.75
6	388,279.55	1,125.00	53,216.34	335,063.21
7	391,796.21	1,125.00	53,891.54	337,904.67
8	395,312.87	1,125.00	54,566.74	340,746.13
9	398,829.53	1,125.00	55,241.94	343,587.59



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